



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

May 10, 2006

**via U.S. mail and facsimile**

Frederico Sada González  
President and Chief Executive Officer  
Vitro, S.A. de C.V.  
Ave. Ricardo Margàin Zozaya 400  
Col. Valle del Capestre  
San Pedro Garza García, Nuevo León, 66265 México

**Re: Vitro, S.A. de C.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2004**  
**Filed July 1, 2005**  
**File No. 1-10905**

Dear Mr. González:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or me, in her absence, at (202) 551-3255.

Sincerely,

Nili Shah  
Accounting Branch Chief